

EXHIBIT O

GRACE

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Benjamin M. Garland, Esquire
Hall, Bloch, Garland & Meyer, LLP
1500 Charter Medical Building
577 Mulberry Street
P.O. Box 5088
Macon, Georgia 31208-5088


Re: Lester F. Kirkland, Jr. v. Norfolk Southern Railway Co.
State Court of Bibb County, C/A No. 45273

Dear Mr. Garland:

I have received the January 9, 2001 letter you sent to Lynne M. Durbin. Ms. Durbin has left the company, and I have been asked to take over this file.

I appreciate your update on the status of this lawsuit, but I will continue to deny the assertion that W. R. Grace & Co.-Conn. has responsibility for the defense and handling of this lawsuit, as Ms. Durbin has asserted in the past. Based upon my review of the file, the Complaint, and the correspondence relating to this matter, I agree with Ms. Durbin's analysis and opinion stated in her October 14, 1999 letter to you.

Very truly yours,



Scott B. Whittier

SBW/fml